

MEMORANDUM FOR THE RECORD:

FROM:

[ ]  
Office of General Counsel

SUBJECT:

Briefing of New York State Tax Authorities  
Concerning Aleks Kurgvell

1. On 27 July 1977 the undersigned and [ ] C/CCS/CSB, flew to Albany, New York, to brief Mr. Robert Moon, Department of Taxation and Finance, concerning Mr. Kurgvell's Agency association.

2. We told Mr. Moon that we were neither representing nor arguing Mr. Kurgvell's claim regarding his tax liability, but that we were merely there to brief the state tax authority concerning two points:

- a) The fact that Mr. Kurgvell had misrepresented who his employer was under oath at least twice during these tax proceedings; and,
- b) The fact of Mr. Kurgvell's Agency employment and the necessity of his living in the metropolitan D.C. area.

3. Mr. Moon was quite attentive and understanding during our briefing. He felt that our briefing was of peripheral import and not substantially material to the facts on which the New York State Board of Tax Appeals based its decision that Mr. Kurgvell was indeed a state resident and that the tax was properly assessed on him. Mr. Moon did promise however, to do the following:

- a) Correct the official record concerning Mr. Kurgvell's employer by stating that the original statement was incorrect, and that Mr. Kurgvell was a Federal employee of another Government agency (he felt that this misrepresentation was immaterial to the essential facts of the case and would be ignored by New York State tax officials).

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b) Summarizing in a sterile form our briefing with him and forward his comments on to the Commissioner of Tax Appeals for a final review as was requested by Mr. Kurgvell in a letter dated 26 June 1977.

4. Mr. Moon agreed with us that there are indeed "serious difficulties" between New York State and the District of Columbia tax authorities in the area of multiple taxation, but he quickly stated that his department could only enforce the laws passed by the New York State legislature and not make allowances for seemingly worthy individual cases. We thanked him, offered our further assistance if it was needed and returned on the next flight.

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